STATE OF TENNESSEE

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June 07, 2004

MICHAEL E MOORE SOLICITOR GENERAL

CORDELL HULL AND JOHN SEVIER STATE OFFICE BUILDINGS

TELEPHONE 615-741-3491 FACSIMILE 615-741-2009

Honorable Deborah Taylor Tate Chairman Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, Tennessee 37243

ANDY D. BENNETT
CHIEF DEPUTY ATTORNEY GENERAL

LUCY HONEY HAYNES

ASSOCIATE CHIEF DEPUTY

ATTORNEY GENERAL

RE: UNITED CITIES GAS COMPANY, a Division of ATMOS

ENERGY CORPORATION, INCENTIVE PLAN ACCOUNT

(IPA) AUDIT

Docket Nos.: 01-00704 and 02-00850

Dear Chairman Tate:

Enclosed is an original and thirteen copies of a Request To Take Official Notice by the Consumer Advocate and Protection Division of the Office of the Attorney General. Kindly file the attached in this docket. By copy of this letter, we are serving all parties of record. If you have any questions, please feel free to contact me at (615) 741-8700 Thank you.

Sincerely,

Russell T. Perkins

Deputy Attorney General

Enclosures

cc: All Parties of Record

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BEFORE THE TENNESSEE REGULATORY AUTHORITY AT NASHVILLE, TENNESSEE

IN RE:)	
)	
UNITED CITIES GAS COMPANY, a division of)	DOCKET NOS: 01-00704 and
ATMOS ENERGY CORPORATION INCENTIVE)	02-00850
PLAN ACCOUNT (IPA) AUDIT)	
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REQUEST TO TAKE OFFICIAL NOTICE

Pursuant to Tenn. Code Ann. § 4-5-313(5)(B), the Tennessee Regulatory Authority staff participating as a party in this matter hereby requests that the Authority take official notice of the entire record in Authority Docket No. 97-01364, In Re: Application of United Cities Gas Company to Establish an Experimental Performance-Based Ratemaking Mechanism, and of the entire record in Authority Docket No. 00-00844, In Re: United Cities Gas Company's Petition Regarding Affiliated Transaction and Request for Permission to Include New Agreement Covering East Tennessee-NORA Delivery Point.

Respectfully submitted,

RUSSELL T. PERKINS

Deputy Attorney General

Tennessee Attorney General's Office

P.O. Box 20207

Nashville, TN 37202

615-741-8700

CERTIFICATE OF SERVICE

I hereby certify that on this 3rd day of June, 2004, a true and exact copy of the foregoing was served via first class U.S. Mail or facsimile to:

Joe A. Conner, Esq.
Baker Donelson, Bearman, & Caldwell, P.C.
1800 Republic Centre
633 Chestnut Street
Chattanooga, Tennessee 37450

Randall Gillam Office of Legal Counsel Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, Tennessee 37243-0505

RUSSELL T. PERKINS